

Georgia Truck Stop Electrification Tax Credit

By Stacy Allman

GA House Bill 801

- Introduced in the Georgia Legislature in March 1999 and was signed in April 2000.
- Original provisions of the bill
 - Increase tax credits for alternative fuel low emission vehicles from \$1500 to \$2500
 - Increase tax credits for zero emission vehicles from \$2,500 to \$5,000
 - Provide tax credit up to \$2,500 for electric vehicle chargers
- Tax Credits for truck stop electrification was amended to the bill.

Truck Stop Electrification (TSE) Tax Credit

- 10% tax credit on the purchase and installation of diesel particulate emission reduction technology equipment
- Diesel Particulate Emission Reduction Technology means any equipment which meets standards adopted by the Georgia Regional Transportation Authority and which provides for heat, air conditioning, light, and communications for the driver's compartment of a **commercial motor vehicle** which is parked at a truck stop, depot, or other facility the use of which results in the engine being turned off with a corresponding reduction of particulate emissions from such vehicle's diesel engine.
- **Commercial Motor Vehicle** means a motor vehicle designed or used to transport property and having a gross vehicle weight rating of 26,001 or more lbs.

TSE Tax Credit

- Equipment must be installed at truck stop, depot, or “other facility”
- Tax credit must be used in the year in which the equipment was placed in use
- Georgia Regional Transportation Authority responsible developing criteria for equipment that qualifies for the tax credit
- Criteria has not been developed at this time

TSE Tax Credit

- Uncertain of the supporters HB 801.
- No State Agency was consulted in the language of the tax credit.
- Narrow scope of the credit extremely limits the type of equipment that can be installed.
 - Equipment that may qualify includes Shore Power devices and Idleaire's system
 - Equipment that does not qualify includes any type of auxiliary power unit attached to the truck

Barriers to using the Credit

- To this date no one has applied for this tax credit
 - Business must pay taxes to Georgia
 - Idleaire has installed their equipment at several truckstops but cannot take advantage of the credit since they retain ownership of the equipment.
- Lack of Outreach and communication
- Limited number of TSE systems that qualify

Future Plans for Tax Credit

- Currently, there are no plans to amend the Bill.
- At this time, GRTA has no plans to advertise the tax credit.
- EPD is considering other options to facilitate the electrification of truck stops.

TSE Grants in Georgia

- State received a Department of Energy grant to electrify 50 parking spaces
- CMAQ TSE Project
 - Project sponsor is the Georgia Environmental Facilities Authority
 - Total project cost is approximately \$5 million
 - \$2.5 million in federal funds
 - \$2.5 million from project partners
 - Plan to electrify 250 parking spaces

Other TSE Initiatives

- EPD has begun the development of an Idling Reduction Plan
 - Incentives
 - Rule
 - Voluntary actions
 - Involve trucks, school buses, transit buses, delivery trucks, locomotives, non-road vehicles, and others
- Investigate bonds and other loan programs

Summary

- GA HB801 Passed in 2000
- No Truck stop Electrification Tax Credits have been allowed to date
- No plans to amend the TSE tax credit code
- Georgia is perusing other options to deal with diesel emissions.

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